

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes

1. This chapter does not cover:
- (a) unused postage or revenue stamps, postal stationery (stamped paper) and the like, of current or new issue in the country to which they are destined (Chapter 49);
 - (b) theatrical scenery, studio backcloths or the like, of painted canvas (heading No 5907) except if they may be classified in heading No 9706; or
 - (c) pearls, natural or cultured, or precious or semi-precious stones (heading Nos 7101 to 7103).
2. For the purposes of heading No 9702, the expression 'original engravings, prints and lithographs' means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (a) Subject to notes 1 to 3 above, articles of this chapter are to be classified in this chapter and not in any other chapter of the nomenclature.
- (b) Heading No 9706 does not apply to articles of the preceding headings of this chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles.

Frames which are not of a kind or of a value normal to the articles referred to in this note are to be classified separately.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:			
9701 10 00	– Paintings, drawings and pastels	Free	Free	—
9701 90 00	– Other	Free	Free	—
9702 00 00	Original engravings, prints and lithographs	Free	Free	—
9703 00 00	Original sculptures and statuary, in any material	Free	Free	—
9704 00 00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined	Free	Free	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
9705 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	Free	—
9706 00 00	Antiques of an age exceeding 100 years	Free	Free	—